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UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ALASKA

| | | |
|-----------------------------------|---|---------------------------------|
| UNITED STATES OF AMERICA, |) | NO. A02-0054 CV (JKS) |
| |) | |
| Plaintiff, |) | STIPULATION TO FURTHER EXTEND |
| |) | TIME FOR MUNGLE DEFENDANTS' |
| |) | RESPONSE TO UNITED STATES' |
| |) | MOTION FOR ORDER OF FORECLOSURE |
| vs. |) | AND DECREE OF SALE |
| |) | |
| THOMAS R. MUNGLE and MARLENE C. |) | |
| MUNGLE; DOWN RIGGER CORP.; |) | |
| SIERRA VIEW HOLDING, INC.; ROBERT |) | |
| and JOAN DIDIER; INVERSIONES |) | |
| QUIZARRRA, S.A.; DAVID ALLISON; |) | |
| AND HOWARD JAEGER, |) | |
| |) | |
| Defendants. |) | |

Plaintiff, the United States of America, and defendants Thomas R. Mungle and Marlene C. Mungle, by their undersigned attorneys, stipulate and agree as follows:

1. The United States has filed a Motion for Order of Foreclosure and Decree of Sale, seeking an order allowing the foreclosure and sale of the Mungle Defendants' residence located in Juneau, Alaska;

2. The Mungle Defendants' response to the United States' motion had originally been required to be filed on October 3, 2006.

3. By Stipulation the parties agreed that the time for a response to the United States' motion could be extended to November 3, 2006. The Court entered an Order from Chambers extending the time for a response to the motion to November 3, 2006.

4. The Mungle Defendants are in the process of refinancing their home, with the goal of obtaining proceeds to pay in full all remaining tax liabilities due and owing to the United States for the years at issue in this action.

5. The parties, through their attorneys, continue to attempt to reach agreement on the total amount remaining due and owing to the United States, taking into account this Court's prior determinations as to the amounts due, credits that have been applied since this suit was filed and taking into account accrued interest.

6. The IRS Revenue Agent with primary authority for assisting the undersigned attorney for the United States in this matter has returned to the office and has prepared an interest computation.

7. As a result of the Agent's review of the file and preparation of the computation, counsel for the United States believes that there is a clerical error in the Court's Order, dated June 10, 2003, granting the United States Summary Judgment for the 1988 through 1994 tax years. Counsel for the United States will file a motion requesting that the Court issue a new order correcting the clerical error.

8. Defendants have not reviewed the revised computation, and have not determined what position they will take with respect to any motion the United States may file seeking relief from the Court's June 10, 2003, Order. The defendants dispute, however, that the error in the Court's prior order was a clerical error.

9. The correct amount remaining due and owing with respect to the United States' claim in this case should be known before it can be determined whether foreclosure is appropriate or whether the defendants can refinance there home to pay the remaining liability.

10. The parties agree that with the Court's approval, the time for the defendants to file a response to the United States Motion for Order of Foreclosure may be further extended from November 3, 2006, to December 4, 2006. In the event the United States files a motion to correct the Court's Order, dated June 10, 2003, the parties request that the Court extend the time for filing a response to the United States' Motion for Order of Foreclosure to a date 30 days after the date of the Court's ruling on any motion to correct the clerical error in the Court's Order, dated June 10, 2003.

DATED this 2nd day of November, 2006.

NELSON P. COHEN
United States Attorney

/s/ Goud P. Maragani.
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